

its publication in the Iowa State Register and the Des Moines Leader, papers published in Des Moines, Iowa.

Approved April 7, 1892.

I hereby certify that the foregoing act was published in the *Iowa State Register*, April 16, and the *Des Moines Leader*, April 12, 1892.

W. M. McFARLAND, *Secretary of State*.

## CHAPTER 72.

### REVISION OF THE REVENUE LAWS.

S. F. 383. AN ACT to provide a commission to studiously and carefully examine the revenue laws of the state and report necessary and desirable changes to the Twenty-fifth General Assembly.

Raising revenue. WHEREAS, The methods of raising revenue are generally recognized as being burdensome, unequal, and unfair in their operations, and

System of taxation. WHEREAS, Some system of taxation should be devised that will command the respect and confidence of the people, and,

Change impracticable during session. WHEREAS, It is impossible to amend or change the present revenue laws without re-writing, revising and reforming the same, and such work is impracticable during a session of any general assembly, therefore:

*Be it enacted by the General Assembly of the State of Iowa:*

Commission of four appointed to revise. SECTION 1. That a commission consisting of four persons to be named by the executive council be and is hereby constituted to studiously and carefully examine the revenue and taxation laws of the state and report necessary and desirable changes to the twenty-fifth general assembly; *provided*, that not more than two members of the commission be of the same political party. That no member of the twenty-fourth general assembly shall be a member of the commission. *And provided further* that the agricultural interests of the state shall be represented upon said commission in that ratio which the assessment of the agricultural property bears to the assessment of all other taxable property in the state as is shown by the assessment of 1891.

Report to the twenty-fifth general assembly. SEC. 2. That each member of said commission be allowed five dollars per day for each and every day necessarily and actively employed on the subject, and necessary traveling expenses to be evidenced by vouchers, duly filed with the secretary of state: *Provided*, that no member of said commission shall receive pay for more than thirty days.

Agricultural interests represented. SEC. 3. The executive council shall audit all bills connected with said commission and when approved the secretary of state shall draw orders on the auditor for the amount, who

Compensation of members.

Thirty days limit.

Executive council to audit bills.

in turn shall issue orders on the treasurer, who shall pay the same out of any funds of the state not otherwise appropriated.

SEC. 4. Said commission shall begin its labors on or before August 1, 1892, complete its report and file same with Secretary of state by July 1, 1893.

Commission to begin August first.

SEC. 5. The Secretary of State shall cause the report named in section 4 to be printed for information, and as soon as practicable, mail a copy to each member of the Twenty-fifth General Assembly.

Report to be printed.

SEC. 6. Vacancies in said commission by reason of death, removal from the state, inability or refusal to act, shall be filled by appointment by the executive council.

Vacancies filled.

SEC. 7. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published in Des Moines, Iowa.

Publication clause.

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W. M. McFARLAND, *Secretary of State*.

## CHAPTER 73.

### EMPLOYMENT OF IOWA STATE BAND.

AN ACT to authorize the Executive Council to employ the services of the Iowa State Band.

S. F. 237.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That the executive council of the state of Iowa is hereby authorized to employ the services of the Iowa State Band to be subject to the command and orders of said council to furnish music at the inauguration of the governor and other state officers, and in all demonstrations and undertakings made under the auspices of the state of Iowa, said band to consist of not less than thirty pieces.

Authority to employ state band on certain occasions.

SEC. 2. This act being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published in Des Moines, Iowa.

Publication clause.

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